PENDLETON COUNTY SCHOOLS

BALANCE SHEET FOR 2027 4

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 1	GENERAL FUND				
ASSETS					
	10	6101	CASH IN BANK	-413,034.94	8,892,264.11
		TOTAL ASSETS		-413,034.94	8,892,264.11
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	-60,534.14	-134,103.10
	10	7421A	ACI LIABILITY	-4,816.84	-13,496.60
	10	7461	ACCR SALARIES & BENEFT PAYABLE	-9,325.41	-69,844.57
	10	7461AF	ACCR SAL/BEN - AM FID PROD	193.80	-38,129.49
	10	7461DD	ACCR SAL/BENEFIT PAY-DENTAL	157.08	25.93
	10	7461EY	ACCR SLA/BENEFIT PAY-EYEMED	-18.28	-1,768.88
	10	7461UN	UNEMPLOYMENT ACCR SAL/BEN	1,106.50	-339.56
	10	7461WC	WORKERS COMP ACCR SAL/BEN	-7,941.97	54,341.96
	10	7471	FEDERAL TAX WITHHELD PAYABLE	-53.64	-36,456.14
	10	7472	FICA/MEDICARE WITHHELD PAYABLE	-1,208.36	-42,884.52
	10	7473	STATE TAX WITHHELD PAYABLE	-226.56	-18,402.41
	10	7474	KTRS WITHHELD PAYABLE	923.62	-78,473.94
	10	7475	CERS WITHHELD PAYABLE	-2,060.63	-88,348.47
	10	7603	ENCUMBRANCES	-256,268.29	1,852,146.22
		TOTAL LIABILITIES		-340,073.12	1,384,266.43
FUND BALANCE					
	10	6302	REVENUES CONTROL	-1,101,781.94	-4,284,126.86
	10	7602	EXPENDITURES CONTROL	1,598,621.71	5,904,827.14
	10	8742	COMMITTED-SICK LEAVE PAYABLE	.00	-195,141.02
	10	8753	ASSIGNED-PURCH OBL - CURRENT	256,268.29	-1,852,146.22
	10	8770	UNASSIGNED FUND BALANCE	.00	-9,849,943.58
		TOTAL FUND BALANCE		753,108.06	-10,276,530.54
		TOTAL LIABILITIES + FUND BALANCE		413,034.94	-8,892,264.11

BALANCE SHEET FOR 2027 4

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 2	SPECIAL REVENUE FUND				
ASSETS					
	20	6101	CASH IN BANK	52,027.06	78,895.10
		TOTAL ASSETS		52,027.06	78,895.10
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-35,095.64	-53,445.51
	20	7421A	ACI LIABILITY	-3,518.31	-3,694.01
	20	7603	ENCUMBRANCES	-70,984.24	399,249.72
		TOTAL LIABILITIES		-109,598.19	342,110.20
FUND BALANCE					
	20	6302	REVENUES CONTROL	-231,414.31	-971,672.67
	20	7602	EXPENDITURES CONTROL	218,001.20	949,917.09
	20	8753	ASSIGNED-PURCH OBL - CURRENT	70,984.24	-399,249.72
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	47.36
	20	8770	UNASSIGNED FUND BALANCE	.00	-47.36
		TOTAL FUND BALANCE		57,571.13	-421,005.30
		TOTAL LIABILITIES + FUND BALANCE		-52,027.06	-78,895.10

BALANCE SHEET FOR 2027 4

FUND: 21 SPEC REV - DIST ACT FND (ANNL)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-9,833.46	237,053.42
		TOTAL ASSETS		-9,833.46	237,053.42
LIABILITIES					
	21	7421	ACCOUNTS PAYABLE	7,127.70	-685.31
	21	7421A	ACI LIABILITY	-1,795.00	-2,375.00
	21	7603	ENCUMBRANCES	-1,937.58	21,227.47
		TOTAL LIABILITIES		3,395.12	18,167.16
FUND BALANCE					
	21	6302	REVENUES CONTROL	-2,534.35	-270,004.41
	21	7602	EXPENDITURES CONTROL	7,035.11	36,011.30
	21	8737	RESTRICTED-OTHER	.00	-194,945.09
	21	8747	COMMITTED - OTHER	.00	194,945.09
	21	8753	ASSIGNED-PURCH OBL - CURRENT	1,937.58	-21,227.47
		TOTAL FUND BALANCE		6,438.34	-255,220.58
		TOTAL LIABILITIES + FUND BALANCE		9,833.46	-237,053.42

BALANCE SHEET FOR 2027 4

FUND: 25 SCHOOL ACTIVITY FUND (ANNL)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	-9,278.30	478,047.56
		TOTAL ASSETS		-9,278.30	478,047.56
LIABILITIES					
	25	7421	ACCOUNTS PAYABLE	-6,801.32	-24,538.87
	25	7421A	ACI LIABILITY	-6,217.16	-11,377.08
	25	7603	ENCUMBRANCES	-13,912.98	215,059.93
		TOTAL LIABILITIES		-26,931.46	179,143.98
FUND BALANCE					
	25	6302	REVENUES CONTROL	-60,033.48	-656,173.52
	25	7602	EXPENDITURES CONTROL	82,330.26	214,041.91
	25	8753	ASSIGNED-PURCH OBL - CURRENT	13,912.98	-215,059.93
		TOTAL FUND BALANCE		36,209.76	-657,191.54
		TOTAL LIABILITIES + FUND BALANCE		9,278.30	-478,047.56

BALANCE SHEET FOR 2027 4

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	143,222.81
		TOTAL ASSETS		.00	143,222.81
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-94,200.00
	31	8737	RESTRICTED-OTHER	.00	-49,022.81
		TOTAL FUND BALANCE		.00	-143,222.81
		TOTAL LIABILITIES + FUND BALANCE		.00	-143,222.81

BALANCE SHEET FOR 2027 4

FUND: 320 BUILDING (FSPK) FUND (5% LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	1,453,818.61
		TOTAL ASSETS		.00	1,453,818.61
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-1,022,975.00
	32	7602	EXPENDITURES CONTROL	.00	13,510.76
	32	8737	RESTRICTED-OTHER	.00	-444,354.37
		TOTAL FUND BALANCE		.00	-1,453,818.61
		TOTAL LIABILITIES + FUND BALANCE		.00	-1,453,818.61

BALANCE SHEET FOR 2027 4

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 360	CONSTRUCTION FUND				
ASSETS					
	36	6101	CASH IN BANK	-318,771.72	604,708.17
	36	6105	CASH WITH FISCAL AGENT	.00	291.04
		TOTAL ASSETS		-318,771.72	604,999.21
LIABILITIES					
	36	7603	ENCUMBRANCES	-318,771.72	70,900.51
		TOTAL LIABILITIES		-318,771.72	70,900.51
FUND BALANCE					
	36	7602	EXPENDITURES CONTROL	318,771.72	919,370.75
	36	8735	RESTRICTED-FUTURE CONSTRUCTIO	.00	-1,524,369.96
	36	8753	ASSIGNED-PURCH OBL - CURRENT	318,771.72	-70,900.51
	36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	2,183,803.36
	36	8770	UNASSIGNED FUND BALANCE	.00	-2,183,803.36
		TOTAL FUND BALANCE		637,543.44	-675,899.72
		TOTAL LIABILITIES + FUND BALANCE		318,771.72	-604,999.21

BALANCE SHEET FOR 2027 4

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-13,510.76
40	7602	EXPENDITURES CONTROL	.00	13,510.76
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

BALANCE SHEET FOR 2027 4

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	37,741.41	312,798.13
	51	6171	INVENTORIES FOR CONSUMPTION	.00	54,734.39
	51	6400O	DEFER OUTFLOW - OPEB LIAB	.00	54,623.38
	51	6400P	DEF OUTFLOW OF RESOURCES	.00	255,992.68
		TOTAL ASSETS		37,741.41	678,148.58
LIABILITIES					
	51	7421	ACCOUNTS PAYABLE	109.04	.00
	51	7541O	UNFUNDED OPEB LIAB	.00	-15,876.75
	51	7541P	UNFUNDED PENSION LIAB	.00	-964,716.63
	51	7603	ENCUMBRANCES	-92,131.45	917,502.95
	51	7700O	DEF INFLOW OF RESRCS - OPEB	.00	-174,825.61
	51	7700P	DEF INFLOW OF RESRCS - PENSION	.00	-115,917.55
		TOTAL LIABILITIES		-92,022.41	-353,833.59
FUND BALANCE					
	51	6302	REVENUES CONTROL	-210,324.68	-362,937.88
	51	7602	EXPENDITURES CONTROL	172,474.23	455,169.18
	51	8737O	RESTRICTED-OTHER OPEB LIAB	.00	136,078.98
	51	8737P	RESTRICTED-OTHER PENSION LIAB	.00	824,641.50
	51	8739	RESTRICTED NET POSITION	.00	-459,763.82
	51	8753	ASSIGNED-PURCH OBL - CURRENT	92,131.45	-917,502.95
		TOTAL FUND BALANCE		54,281.00	-324,314.99
		TOTAL LIABILITIES + FUND BALANCE		-37,741.41	-678,148.58

BALANCE SHEET FOR 2027 4

FUND: 52 DAY CARE OPERATIONS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	-742.41	87,051.26
		TOTAL ASSETS		-742.41	87,051.26
FUND BALANCE					
	52	6302	REVENUES CONTROL	-5,739.50	-12,115.25
	52	7602	EXPENDITURES CONTROL	6,481.91	18,037.94
	52	8739	RESTRICTED NET POSITION	.00	-92,973.95
		TOTAL FUND BALANCE		742.41	-87,051.26
		TOTAL LIABILITIES + FUND BALANCE		742.41	-87,051.26

BALANCE SHEET FOR 2027 4

FUND: 8 GOVERNMENTAL ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	80	6201	LAND	.00	669,766.00
	80	6211	LAND IMPROVEMENTS	.00	3,617,760.47
	80	6212	ACCUMULATED DEP. LAND IMPROV	.00	-2,636,802.67
	80	6221	BUILDINGS/BLDG IMPROVEMENTS	.00	67,469,038.45
	80	6222	ACCUMULATED DEPR-BUILDINGS	.00	-35,369,563.66
	80	6231	TECH EQUIPMENT KETS	.00	2,351,954.04
	80	6232	ACCUMULATED DEPR-TECH EQUIP	.00	-2,340,351.53
	80	6241	VEHICLES -	.00	4,552,230.85
	80	6242	ACCUMULATED DEPRECIATION	.00	-3,575,699.15
	80	6251	GENERAL EQUIPMENT	.00	2,328,874.96
	80	6252	ACCUMULATED DEP-GEN EQUIP	.00	-1,916,183.45
	80	6261	CONSTRUCTION WORK IN PROGRESS	.00	2,759,827.19
		TOTAL ASSETS		.00	37,910,851.50
FUND BALANCE					
	80	8710	INVESTMENT IN GOVERT ASSETS	.00	-37,910,851.50
		TOTAL FUND BALANCE		.00	-37,910,851.50
		TOTAL LIABILITIES + FUND BALANCE		.00	-37,910,851.50

BALANCE SHEET FOR 2027 4

FUND: 81 FOOD SERVICE ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	81	6221	BUILDINGS/BLDG IMPROVEMENTS	.00	875,390.00
	81	6222	ACCUMULATED DEPR-BUILDINGS	.00	-653,527.16
	81	6231	TECH EQUIPMENT KETS	.00	11,974.33
	81	6232	ACCUMULATED DEPR-TECH EQUIP	.00	-11,973.73
	81	6241	VEHICLES -	.00	22,054.00
	81	6242	ACCUMULATED DEPRECIATION	.00	-22,054.60
	81	6251	GENERAL EQUIPMENT	.00	1,056,419.50
	81	6252	ACCUMULATED DEP-GEN EQUIP	.00	-936,465.46
		TOTAL ASSETS		.00	341,816.88
FUND BALANCE					
	81	8711	INVESTMENT IN BUSINESS TYPE AS	.00	-341,816.88
		TOTAL FUND BALANCE		.00	-341,816.88
		TOTAL LIABILITIES + FUND BALANCE		.00	-341,816.88

BALANCE SHEET FOR 2027 4

FUND: 9 LONG-TERM DEBT ACCOUNT GROUP				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	90	6304	AMT RETIRE LONG-TERM DEBT	.00	8,212,815.67
		TOTAL ASSETS		.00	8,212,815.67
LIABILITIES					
	90	7511	LONG TERM BONDS PAYABLE	.00	-5,955,000.00
	90	7531	LONG TERM CAPTIAL LEASE OBLIGT	.00	-838,590.00
	90	7551	COMPENSATED ABSENCES	.00	-1,419,225.67
		TOTAL LIABILITIES		.00	-8,212,815.67
		TOTAL LIABILITIES + FUND BALANCE		.00	-8,212,815.67

** END OF REPORT - Generated by Jennifer Pierce **